

# **Community Based Family Resource Programs and Networks Department of Health and Social Services - Program 37**

## **I. PROGRAM OBJECTIVES**

Family Resource Programs are a comprehensive array of family support services to address the needs of young families which include a set of required core services as well as optional other services. The intent of Family Resource Programs is to provide a “one-stop shopping” concept of services for families with young children so that they can access needed services as conveniently as possible. If families must be referred to another location or another agency, referral must be handled in a way that will ensure that families access the services, and are not “lost in the cracks.” Also incorporated into the Community Based Programs are Network Community Based Family Resource grants. These grants are to ensure that communities work well together to cover all aspects of services for a community. Network grants ensure collaboration between organizations in the community as well as statewide.

## **II. PROGRAM PROCEDURES**

Federal funds are appropriated annually to the Department of Health and Social Services, Division of Family and Youth Services (DFYS) by the State Legislature. The funds are administered by DFYS and awarded to community nonprofit organizations on a regional basis through a competitive grant process.

## **III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

### **A. TYPES OF SERVICES ALLOWED OR UNALLOWED**

#### Compliance Requirements

Funds under this program are used to assist communities in developing comprehensive family resource services (or comprehensive family support services) to support family well being and prevent child abuse and neglect. Family resource services are designated to assist young families, and families with young children, obtain in one location the services that will assist them in being more capable, competent parents. Families should be involved in the design and operation of family resource services.

### Suggested Audit Procedures

- Review:
  - a) Notification of Grant Award (NGA) including all conditions;
  - b) grant revisions and related transmittal letters;
  - c) licenses, certifications, approvals, status of private non-profit corporation, if applicable;
  - d) budget documents including final revised budget and budget narrative.
- Test financial and related records and determine that funds expended were for purposes specified in the grant.

### Compliance Requirements

Costs allowed under this program are determined by grant regulations, 7 AAC 78, - 2 AAC 45, and HB 375 as well as the terms and provisions of the grant, including budget documents and special conditions.

### Suggested Audit Procedures

- Review grant and related budget documents in conjunction with the Department of Health and Social Services grant regulations (7 AAC 78).
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78.
- Determine whether expenditures are within the budget limits prescribed by the notification of grant award.

## B. ELIGIBILITY

### Compliance Requirements

Eligible applicants include private nonprofit corporations, Indian Reorganization Act and traditional tribal councils, city or borough governments, municipalities, schools, regional Native health corporations, other political subdivisions of the state, or a combination of these entities.

### Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certification, and approvals, to determine status of agency.

## C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENT

### Compliance Requirement

None, unless specified in the appropriate legislation or grant documents.

## D. REPORTING REQUIREMENTS

### Compliance Requirements

The agency must submit quarterly activity and expenditure reports no later than fifteen days after the close of each quarter, or as specified in the grant documents.

### Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reports revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

### Compliance Requirement

Agency Audited Financial Statements must present a statement of revenue and expenditures for each state grant. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

### Suggested Audit Procedure

- Review audited financial statements for compliance with above.

### Compliance Requirements

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

### Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state.
- Review audited financial statements to ensure proper presentation.

## E. SPECIAL TESTS AND PROVISIONS

### Compliance Requirements

The agency must act upon any recommendation made by program site review.

### Suggested Audit Procedures

- Obtain copy of program site review;
- Determine if recommendations in the site review are being implemented.

Modified 5/00